

[DOI: 10.20472/BMC.2015.002.001](https://doi.org/10.20472/BMC.2015.002.001)

RAMON BASTIDA VIALCANET

Universitat Internacional de Catalunya, Spain

FREDERIC MARIMON

Universitat Internacional de Catalunya, Spain

LLUÍS CARRERAS

Universitat Rovira i Virgili, Spain

AN EMPIRICAL ANALYSIS OF THE EFFECTS OF HUMAN RESOURCE MANAGEMENT PRACTICES ON JOB SATISFACTION IN NON-PROFIT

Abstract:

The purpose of this study is to establish a measurement scale for human resource management (HRM) practices in nonprofit organizations and to analyze their impact on the job satisfaction of their employees. The results demonstrate that 8 out of the 20 analyzed variables determine the measurement scale of HRM practices in these organizations. These variables are related to psychological demands, active work and development possibilities, social relations and leadership, and the degree of coherence in the organization with its principles. According to the results, these practices have an impact on job satisfaction in this type of nonprofit organization. The results are significant, given that these organizations employ 9-11.5% of the active population in European Union countries.

Keywords:

Human resource management; HRM; human resource practices; job satisfaction; non-profit organizations

1. Introduction

Many studies demonstrate that human resources are a key factor in establishing a competitive advantage and significantly influence the success or failure of organizations (Huselid, 1995; Wood and de Menezes, 1998; Guthrie, 2001).

There is an increasing number of organizations that practice active human resource management (HRM) policies to obtain better financial, organizational, and job satisfaction outcomes. Furthermore, according to Guest (1997), there are numerous studies that relate HRM and organizational performance. Most of these studies indicate that the application of HRM activities has positive effects on the performance of the organization.

These practices aim to capture, retain, train, and motivate employees (Kaya, Koc and Topcu, 2010). In previous studies on this subject, there is a considerable number of practices considered part of HRM. In this study, emphasis is given to the adaptation of knowledge to the job being performed, professional training and development opportunities, the work environment, conflict resolution, and leadership, among others.

In this study, we propose to analyze the effects of the application of HRM practices on job satisfaction levels in nonprofit organizations.

In the report by CESE (2012), coordinated by Professors J.L. Monzón and R. Chaves, the social economy is defined as:

A set of formally organized private companies with autonomous decision-making and freedom of association created to satisfy the needs of their partners within the market, producing goods and services, insuring or financing, where the eventual distribution of benefits or surplus among members and decision-making are not directly linked to capital or quotes provided by each partner, wherein each company has one vote or votes are performed through democratic and participatory decision-making processes.

According to the previous report, the social economy is formed by cooperatives, mutual insurance companies, associations, and other similarly accepted forms. This type of organization presents certain special characteristics compared to commercial companies. First, they are organizations that develop their activities following unique principles and values. These principles favor democratic decision-making, the reinvestment of profits into the organization itself, or distribution based on the work performed by the partners, among others.

Second, the employees of these organizations are typically their "owners". This situation occurs, for example, in workers' cooperatives. Hence, the employees play an important role in the decision-making process.

Third, this type of organization allocates a considerable percentage of its annual profits to social activities that are intended to have an effect on the well-being of its employees and the community.

In Europe, the social economy is very important in human and economic terms because according to the data for the 2009-2010 period, it provides paying jobs to more than 14.5 million Europeans, approximately 6.5% of the EU-27 population. In countries such as Sweden, Belgium, Italy, France, and the

Netherlands, it represents between 9 and 11.5% of the employed population. In 2008 in Spain, the social economy was responsible for 2 million jobs, representing 10% of the total employed population (Ciriec-España, 2010).

As noted above, there are studies that analyze the impact of HRM practices on job satisfaction in commercial companies. In turn, we have not found similar studies on the field of nonprofit organizations. Hence, we believe it would be interesting to learn the impact of HRM practices on job satisfaction in this type of organization. Thus, we propose a study with the following objectives:

- To determine the key HRM practices in nonprofit organizations.
- To analyze the impact of the application of HRM practices on job satisfaction in these organizations.

The present study is divided into six parts. After the introduction, the second part includes the literature review. The third part presents the hypothesis and the methodology used. The fourth part describes the sample analyzed and the reasons for its selection. The fifth part presents the results obtained, and finally, the sixth part synthesizes the study's conclusions and discusses its limitations and future lines of research.

2. Theoretical Framework

2.1. HRM practices

According to Johnason (2009), HRM is a function in organizations designed to maximize employees' performance of an employer's strategic objectives. Guest (1997) states that there appears to be three broad categories of general-level theory concerning HRM:

- Strategic theories. These are primarily concerned with the relationship between the range of possible external contingencies and HRM policy and practice. Some of the best-known research in this category was conducted by Hendry and Pettigrew (1990) and Miles and Snow (1984).

- Descriptive theories. These set out to describe the field in a comprehensive manner. The best-known research studies are those by Beer, Spector, Lawrence, Quinn Mills, and Walton (1985) and Kochan, Katz, and Mckersie (1986). In both cases, there is an attempt to capture the broad field and to address some of the relationships.

- Normative theories. Theories of this type are more prescriptive in their approach, reflecting the view either that a sufficient body of knowledge exists to provide a basis for prescribed best practices or that a set of values indicates best practices. Some of the best examples of this approach include Walton (1995), McGregor (1960), Lawler (1986, 1992), and Pfeffer (1994, 1995).

Lado and Wilson (1994) describe a human resource system as a set of distinct but interrelated activities, functions, and processes that are directed at attracting, developing, and maintaining a firm's human resources. Various studies have attempted to delineate HRM practices (Pfeffer, 1998; Ahmad and Schroeder, 2003; Kaya, 2006). Berg (1999) classifies HRM practices into two groups: process-level and environment-level practices.

At the process level, practices are implemented by firms to give workers the opportunity to intervene in the work process and make decisions that increase throughput or improve quality. Formal practices, such as work teams, problem-solving groups, and training, and informal practices, such as the extent of communication across departments and between workers and managers, are directly related to the process and the tasks performed on the job.

According to Berg (1999), work teams have been used for many decades by job design or job enrichment advocates as a method for broadening tasks and increasing responsibility in an effort to increase job satisfaction. Some studies have found that work teams raise satisfaction (Wall, Kemp, Jackson and Clegg, 1986; Cordery, Mueller and Smith, 1991). However, in a study of job satisfaction and organizational commitment in the U.S. and Japan, Lincoln and Kalleberg (1990) find that simply working closely with others does not significantly affect the job satisfaction of U.S. workers.

In that sense, extensive communication and coordination across functional areas to regulate the workflow and minimize bottlenecks is essential for a successful high-performance work system. Opportunities to learn new skills are likely to be received positively by workers because training leads to higher wages and greater worth in the external labor market. Furthermore, training is believed to nullify the influence of factors that cause employee dissatisfaction at work (Xiao, 1996).

At the environment level, practices are designed to motivate workers in different ways and encourage them to put forth discretionary effort. Linking a portion of pay to performance is designed to motivate workers through extrinsic rewards. Sharing information with employees, allowing employee input in major decisions, and fostering cooperative labor-management relations can create an atmosphere of trust.

Miller and Monge (1986) examine 41 estimates of the relationship between participation and satisfaction and find that perceived participation in decisions regarding multiple issues within organizations has a strong, positive effect on job satisfaction.

Kaya et al. (2010) conduct an exploratory analysis of the influence of HRM activities and organizational climate on job satisfaction in Turkish banks. They differentiate HRM activities and organizational climate. They consider that HRM comprises the activities of acquiring, retaining, empowering, and motivating employees. In that sense, they investigate the following HRM activities from the perspective of job satisfaction: i) behavior and attitudes in recruitment and selection, ii) teamwork, iii) extensive training, iv) written policies, v) training in multiple functions, vi) incentives, vii) performance appraisal, and viii) feedback on performance on job satisfaction.

However, they describe organizational climate as a set of measurable properties of the work environment, perceived directly or indirectly by the people who live and work in this environment and assumed to influence their motivation and behavior (Litwinn and Stringer, 1968). Furthermore, they investigate the following variables with regard to organizational climate: i) support for innovation, ii) managerial competence and consistency, iii) workload pressure, iv) cohesion, v) organizational boundaries, and vi) organizational ethics.

2.2. Job satisfaction

Job satisfaction is the perspective that employees have concerning their work and their organization, and it is important with respect to hiring and maintaining the appropriate employees for the organization (Kaya et al., 2010).

Weiss (2002) describes it as a positive (or negative) evaluative opinion on one's job or working situation. Locke (1976) notes that job satisfaction is a positive or pleasurable emotional state that results from one's own appraisal of the job or one's work experiences.

Job satisfaction represents an overall assessment of one's job and is a general indicator of the quality of one's work experience. It is a subjective measure of individual well-being, but it is a particularly powerful measure because it is strongly correlated with poor mental health, life expectancy, heart disease, turnover, and absenteeism (Wall, Clegg and Jackson, 1978; Palmore, 1969; Sales and House, 1971; Freeman, 1978; Clegg, 1983).

Various theories of job satisfaction have been developed by psychologists and management scholars. They tend to assign different degrees of importance to sources of satisfaction, which can be classified as either intrinsic or extrinsic. Intrinsic sources depend on the individual characteristics of the person, such as attitudes. Extrinsic sources are situational and depend on the environment, such as workplace climate. Theories that rely on extrinsic sources are more typically adopted by economists, albeit with reference to a different terminology, whereas intrinsic sources are more commonly associated with other social sciences (Luchak, 2003).

Important determinants of job satisfaction include the following: working conditions, relationships with supervisors and governing bodies, job characteristics (autonomy, stress, intrinsic interest of the job), individual characteristics (gender, family responsibilities), and working environment (trust, perceived ethical climate and equity) (De Santis, Glass and Newell, 1992; Sandura and Lankau, 1997; Gould-Williams, 2003; Brunetto and Farr-Wharton, 2004; Hampton and Hampton, 2004; Yang and Chang, 2008; Gilbert, De Winne and Sels, 2011).

According to some studies, having satisfied employees has positive benefits for the company. Several studies have shown a positive relationship between job satisfaction and job performance (Judge, Thoresen, Bone and Patton, 2001). Furthermore, organizations with satisfied employees tend to have a low employee turnover rate, given that dissatisfied employees are more likely to leave their jobs for other jobs or be absent more often than employees who are satisfied (Kohler and Mathieu, 1993; Saari and Judge, 2004; Melnik, Petrella, and Richez-Battesti, 2013). Additionally, according to Arcand, Bayad, and Fabi (2002), the existence of job satisfaction has a positive relationship with the level of efficiency and quality of work.

2.3. Effects of HRM practices in job satisfaction

Berg (1999) states that the intent of HRM practices is to increase organizational performance. Thus, the vast majority of empirical research on this topic is focused on the performance issue (Berg, Appelbaum, Bailey and Kalleberg (1996);

MacDuffie, 1995; Ichniowski, Shaw and Prennushi, 1997; Huselid, 1995; Arcand et al., 2002). However, there are fewer studies that examine the effects of HRM practices on workers. Nonetheless, we have found some studies that focus on this specific matter.

Some studies show that certain HRM practices, such as working in teams, greater discretion and autonomy in the workplace, and various employee involvement and pay schemes, motivate workers and hence generate higher labor productivity (Cully, Woodland, O'Reilly and Dix (1999); Boselie and Van der Wiele, 2002).

Berg (1999) uses a sample of US steelworkers to examine the effect of high-performance work practices on job satisfaction. Rather than focusing on one specific practice, such as work teams, a wide range of high-performance work practices are considered. This article shows that high-performance work practices have a generally positive effect on job satisfaction. It also shows that jobs that allow workers to use their knowledge and skills and that provide some autonomy and opportunities for learning lead to higher levels of satisfaction. However, job satisfaction is not influenced by the characteristics of the job. Instead, good employment-management relations and practices that help balance work and family have strong positive effects on job satisfaction.

However, practices that link pay to performance, share information with workers, provide employment security, or involve workers in decisions do not affect job satisfaction.

Kaya et al. (2010) have explored the relationship among HRM activities, organizational climate, and job satisfaction in the Turkish banking sector. Their findings are interesting because they note that recruitment and selection, team work, and work environment make a positive contribution to job satisfaction. This study shows that human resource managers may benefit from implementing HRM activities together with improving the organizational climate in banks.

Arcand et al. (2002) attempt to demonstrate the existence of a relationship between different HRM activities and organizational performance in 46 Canadian financial cooperatives. The organizational performance level is measured according to 4 variables: job satisfaction, job productivity, return on investments, and operative profits. Their findings show that the practices that have effects on job satisfaction are those related to incitative retribution, productivity valuation, work organization, organizational communication, and job security.

Petrescu and Simmons (2008) investigate the relationship between HRM practices and workers' job satisfaction using 2 British datasets, the "Changing Employment Relationships, Employment Contracts and the Future of Work Survey" (CERS), conducted in 2000, and the 1998 Workplace Employment Relations Survey (WERS). They find that HRM practices have a statistically significant, and in some cases substantial, effect on workers' overall job satisfaction and on satisfaction with their pay. Specifically, they find that workers enjoy on-going learning and job autonomy. Close work supervision is disliked, but workers enjoy some visual assessment of their performance, suggesting that some monitoring is desirable. Furthermore, giving workers a "voice" through employee involvement schemes has a positive effect on job satisfaction. Managers who hold regular meetings with employees to enable them to express their views about work have the most substantial effect in raising job satisfaction.

3. Hypothesis and Methodology

There are different practices related to HRM that are associated with team work, the communication between different areas in the organization, the methods of retribution, etc. According to previous studies, these practices have an effect on workers' job satisfaction.

Currently, numerous nonprofit organizations apply HRM practices to improve job performance. Some studies have analyzed the effects of the application of these practices on the performance of employees. However, there are no studies to date that analyze the effect of the application of these techniques on the job satisfaction of employees. Therefore, this study has the purpose of defining a scale of HRM practices that has an effect on job satisfaction in nonprofit organizations. As noted above, this type of organization has certain functional differences compared to commercial companies. Through this study, we will demonstrate whether HRM practices that have an impact on job satisfaction are the same in nonprofit organizations and commercial companies.

We also intend to demonstrate whether the style of HRM has an impact on job satisfaction in nonprofit organizations. Therefore, we present the following hypothesis:

H: HRM practices in nonprofit organizations have a significant impact on job satisfaction.

We adopted a two-fold design to accomplish the 2 main aims of the present study: (i) validating and defining a measurement scale to assess the management style in this specific setting of companies and (ii) assessing the impact of this management style on employee satisfaction.

Specifically, with respect to the first aim, we conducted an initial explanatory factor analysis (EFA) using principal components, and second, we proceed with a confirmatory factor analysis (CFA) through the structural equation modelling (SEM) technique. For practical reasons, in addition to the assessment of this scale, the analysis of employee satisfaction was also conducted.

Once the scale for management style of non-profit organizations was established, we implemented another model to analyze the pathway between this construct and another construct that assesses the employee satisfaction. SEM was also involved in this model.

4. Analyzed sample

The analyzed sample is composed of 62 organizations that answered the annual social report of 2012. Among these organizations, 52% were cooperatives, and 41% were associations.

These organizations represent 53,752 people associated as partners, board members, volunteers, etc. They account for 48.1 million Euros in annual billing and collect 10.4 million Euros in public subsidies.

The social report was developed in France in 1977 to address the need for a method to present accounting information that informs entrepreneurs and external users of work conditions, work accidents, wages, union activities, employee activities, etc.

The social report is a methodology for self-diagnosis and continuous improvement that was designed to measure the social and environmental contributions of organizations and the creation and distribution of economic value. The methodology was designed by the Solidarity Economy Network (XES), created in a participatory manner, and inspired by models of international standards such as the Global Reporting Initiative (GRI) and other evaluation systems, including the admission procedures for COOP57 and Fiare, the European Foundation for Quality Management (EFQM), the Eco-Management and Audit Scheme (EMAS), the Common Good Report of the Economy for the Common Good, the Social Return of Investment (SROI), the REScoop, and the RSEPime.

The social report is based on a questionnaire divided into 3 major subject areas and 9 parts:

Figure 1. Structure of the social report questionnaire

The social report is composed of 30 indicators that are divided into the following groups: commitment to democracy, equality, environment, social commitment, quality of work, and professional quality.

To conduct this study, we have focused on work quality. This section includes questions on different dimensions that measure the quality of work provided by these organizations to their employees. The dimensions analyzed include the following: environmental conditions, psychological demands, development possibilities, social relations and leadership, compensation, balancing of work life and family, the degree of coherence of the organization with its principles, and overall job satisfaction.

Figure 2 indicates the dimensions and items or questions included in each.

Figure 2. Dimensions and items regarding job satisfaction

The answers for each question are measured with a Likert scale ranging from 1 to 10. The use of the measurement scale permits a statistical study of the results obtained.

As observed in Figure 1, the year 2012 was the year with the greatest number of organizations presenting the social report since XES created this tool and started to promote it among the organizations that operate in the social economy of Catalonia.

Figure 3. Growth in the number of organizations that have contributed a social report

The campaign for the social report, annually promoted by XES, is performed among its associated organizations and organizations associated with COOP57, in Agenda 21, and Grupo ECOS. These entities include approximately 500 organizations of the social economy in Catalonia.

5. Results and Discussion

5.1. Validation and definition of a measurement scale to assess the management style for the cooperative companies

An exploratory factor analysis (EFA) using a principal components analysis with the 20 items of management style was performed. A Kaiser-Meier-Olkin statistic of 0.823 forecast a good result in this analysis. Barlett's test also underpinned the same conclusion ($\chi^2 = 993.3$, 109 free degrees and $p\text{-value} = 0.000$). These results confirmed a linear dependence between the variables and supported our view that the results were sound. A total of 5 factors with an eigenvalue greater than 1 (the Kaiser criterion), accounting for 73.5% of the variance in the sample, emerged. Table 1 shows the factors suggested.

Table 1. Matrix of the 5 components extracted by principal components analysis and varimax rotation from the items of non-profit organizations management style

Items with loads greater than 0.6 on 1 factor and simultaneously less than 0.4 in any other factor are in gray. Only 1 factor was clearly defined. The 4 remaining factors were formed by items that were also loading onto other factors simultaneously. This single factor, which accounts for the 29.2% of the variance in the 20 items, was labeled "non-profit organization management style". As noted above, another EFA with only 2 items for employee satisfaction was also conducted.

Table 2 shows the loading factors for each item, proving the individual consistency of the items (0.628-0.958). The reliability (internal consistency) of the dimensions is confirmed by Cronbach's alphas and the composite reliability (CR), which are all above 0.7 (Hair, Black, Babin and Anderson, 2010). In addition, the variance extracted for each scale was greater than 0.5.

Table 2. Loads of the 2 factors and statistics for their reliability analysis

Discriminant validity was analyzed using the linear correlations or standardized covariances between latent factors by examining whether inter-factor correlations were less than the square root of the average variance extracted (AVE). Table 3 shows that the square roots of each AVE were greater than the off-diagonal elements. Discriminant validity was guaranteed (Hair et al., 2010).

Table 3. Correlation matrix of the latent factors

The next step was the confirmatory factor analysis for the management style construct. The model was estimated by using the robust maximum likelihood method from the asymptotic variance–covariance matrix. The fit indices obtained in the measurement model estimation showed that the variables converged towards the factors established in the CFA (see Table 4). The global fit was acceptable: χ^2 Satorra–Bentler was 29.00, with 20 degrees of freedom and a p-value of 0.0877; χ^2/df was 1.45, which was below the acceptable limit of 5; the root mean square error of approximation (RMSEA) was 0.081; and the comparative fit index (CFI) was 0.955.

Table 4. Confirmatory factor analyses (CFA) for the management style construct

5.2. Assessing the impact of non-profit organization management style on employee satisfaction

A new model in which the factor of “non-profit organization management” was an antecedent of the factor of “employee satisfaction”, was implemented. The same robust maximum likelihood method from the asymptotic variance–covariance matrix was used. The fit indices were also sufficient to prove goodness of fit (χ^2 Satorra–Bentler was 44.44, with 34 degrees of freedom and a p-value of 0.1084; χ^2/df was 1.29; RMSEA was 0.067; CFI was 0.961).

The standardized pathway between management style and employee satisfaction was 0.089, with an associated t-value of 5.362.

6. Conclusions

The purpose of this study was to establish a measurement scale of HRM practices in nonprofit organizations. This type of organization has a significant role in job creation in the countries of the European Union.

The results indicate that 8 out of the 20 analyzed variables determine the HRM style of these organizations. These variables are related to psychological demand, active work and possibilities for development, social relations and leadership, and the degree of the coherence of the organization with its principles.

We have demonstrated the existence of other variables related to environmental conditions, compensation, and the balance of work life with family; however, they do not appear to be determining factors when deciding on the HRM style in these types of nonprofit organizations. Thus, we have examined the specific characteristics of these organizations, and their objectives could influence the results obtained because previous studies indicate that employees of nonprofit organizations do not regard compensation as a priority factor when evaluating their job (Lanfranchi and Narcy, 2008).

Another objective of this study was to analyze the impact of the application of HRM practices on job satisfaction. According to the results obtained, this type of practice has an effect on job satisfaction. Hence, we can claim that job satisfaction is related to the following 8 variables: the degree of job fit to knowledge, autonomy, training and development opportunities, work

environment, forms of conflict resolution and leadership quality, help from colleagues, equality, and respect for the environment. These results coincide with those found in studies by Berg (1999), Petrescu and Simmonds (2008), and Kaya et al. (2010). Therefore, we can say that the practices that impact job satisfaction are very similar in nonprofit organizations and commercial companies.

We believe that these results are relevant due to the lack of similar studies and the significance of nonprofit organizations as job creators in the European Union. Nonetheless, we believe that the study was performed with a reduced sample of organizations that were focused in a very constricted geographical scope. Thus, it would be worthwhile to extend the analyzed sample and the geographical scope of the organizations studied.

The variables used to measure the job satisfaction levels may also be broadened. In this study, 2 variables (V21 and V22) were applied. By increasing the number of variables, we believe that more robust results may be obtained.

Finally, it would be very useful to perform a comparative study with commercial companies. This type of study would demonstrate whether the variables that determine the HRM style are the same in nonprofit organizations and whether their impact on job satisfaction is the same.

References

- Ahmad, S., and Schroeder, R.G. (2003), "The Impact of Human Management Practices on Operational Performance: Recognizing Country and Industry Differences", *Journal of Operations Management*, 21, 19–43.
- Arcand, M., Bayad, M. and Fabi, B. (2002), "L'effet des pratiques de gestion des ressources humaines sur l'efficacité organisationnelle des cooperatives financières canadiennes", *Annals of Public and Cooperatives Economics*, 73, 2, 215-240.
- Beer, M., Spector, B., Lawrence, P., Quinn Mills, D. and Walton, R. (1985), "HRM: A General Manager's Perspective". New York: Free Press.
- Berg, P. (1999), "The effects of High Performance Work Practices on Job Satisfaction in the United States Steel Industry", *Relations Industrielles*, 54, 1, 111-134.
- Berg, P., Appelbaum, E., Bailey, T., and Kalleberg, L. (1996), "The performance Effects of Modular Production in the Apparel Industry", *Industrial Relations*, 35, 356-373.
- Boselie, P. and Van der Wiele, T. (2002), "Employee perceptions of HRM and TQM, and the effects on satisfaction and intention to leave", *Managing Service Quality*, 12, 3, 165-72.
- Brunetto, Y., and Farr-Wharton, R. (2004), 'A Case Study Examining the Impact of Public-Sector Nurses' Perception of Workplace Autonomy on their Job Satisfaction,' *International Journal of Organisational Behaviour*, 8, 5, 521–539.
- CESE (2012), "La Economía Social en la Unión Europea", Comité Económico y Social Europeo, Bruselas.
- CIRIEC-España (2010), "Las grandes cifras de la economía social en España. Ámbito, entidades y cifra clave", Centro Internacional de Investigación e Información sobre la Economía Pública, Social y Cooperativa, Valencia.
- Clegg, C.W. (1983), "Psychology of Employee Lateness, Absence and Turnover: A Methodological Critique and an Empirical Study", *Journal of Applied Psychology*, 68, 88-101.

- Cordery, J.L., Mueller, W.S., and Smith, L.M. (1991), "Attitudinal and Behavioral Effects of Autonomous Group Working: A Longitudinal Field Study", *Academy of Management Journal*, 34, 464-476.
- Cully, M., Woodland, S., O'Reilly, A. and Dix, G. (1999), "Britain at Work: As Depicted by the 1998 Workplace Employee Relations Survey". London: Routledge.
- De Santis, V., Glass, J., and Newell, C. (1992), 'City Managers, Job Satisfaction, and Community Problem Perceptions,' *Public Administration Review*, 52, 5, 447-453.
- Freeman, R.B. (1978), "Job Satisfaction as an Economic Variable", *American Economic Review*, 68, 135-141.
- Gilbert, C., De Winne, S., and Sels, L. (2011), 'The Influence of Line Managers and HR Department on Employees' Affective Commitment,' *International Journal of Human Resource Management*, 22, 8, 1616-1635.
- Gould-Williams, J. (2003), 'The Importance of HR Practice and Workplace Trust in Achieving Superior Performance: A Study of Public-Sector Organizations,' *International Journal of Human Resource Management*, 14, 1, 28-54.
- Guest, D.E. (1997), "HRM and performance: a review and research agenda", *The International Journal of HRM*, 8, 3, 263-276.
- Guthrie, J. (2001), 'High-involvement Work Practices, Turnover and Productivity: Evidence from New Zealand,' *Academy of Management Journal*, 44, 1, 180-191.
- Hair, J., Black, W., Babin, B., and Anderson, R. (2010). "Multivariate Data Analysis: A Global Perspective". Upper Saddle River: Prentice Hall.
- Hendry, C. and Pettigrew, A. (1990), "HRM: an agenda for the 1990s", *International Journal of HRM*, 1, 1, 17-43.
- Hampton, G., and Hampton, D. (2004), 'Relationship of Professionalism, Rewards, Market Orientation and Job Satisfaction Among Medical Professionals: The Case of Certified Nurse- Midwives,' *Journal of Business Research*, 57, 1042-1053.
- Huselid, M. (1995), 'HRM Practices on Turnover, Productivity, and Corporate Financial Performance,' *Academy of Management Journal*, 38, 3, 635-672.
- Ichniowski, C., Shaw, K., and Prennushi, G. (1997), "The Effect of Human Resource Management Practices on Productivity: A Study of Steel Finishing Lines", *The American Economic Review*, 87, 3, 291-312.
- Johnason, P. (2009). "HRM in changing organizational contexts". In D. G. Collings & G. Wood (Eds.), *HRM: A critical approach* (pp. 19-37). London: Routledge.
- Judge, T.A., Thoresen, C.J., Bone, J.E., and Patton, G.K. (2001), 'The Job Satisfaction-Job Performance Relationship: A Qualitative and Quantitative Review,' *Psychological Bulletin*, 127, 376-407.
- Kaya, N. (2006), 'The Impact of HRM Practices and Corporate Entrepreneurship on Firm Performance: Evidence from Turkish Firms,' *International Journal of HRM*, 17, 12, 2074-2090.
- Kaya, N., Koc, E. and Topcu, D. (2010) "An exploratory analysis of the influence of HRM activities and organizational climate on job satisfaction in Turkish banks", *The International Journal of HRM*, 21, 11, 2031-2051.
- Kochan, T., Katz, H. and McKersie, R. (1996), "The transformation of American Industrial Relations. Basic Books. New York.
- Lado, A.A., and Wilson, M. (1994), 'Human Resource Systems and Sustained Competitive Advantage: A Competence Based Perspective,' *Academy of Management Review*, 19, 699-727.

- Lanfranchi, J. and Narcy M. (2008), "Différence de satisfaction dans l'emploi entre secteurs à but lucrative et à but non lucrative: Le rôle joué par les caractéristiques d'emploi", *Annals of Public and Cooperative Economics* 79, 2, 323-368.
- Lawler, E.E. (1982), "High Involvement Management". San Francisco: Jossey-Bass.
- Lawler, E.E. (1992), "The Ultimate Advantage". San Francisco: Jossey-Bass.
- Lincoln, J.R., and Kalleberg, (1990), "Culture, Control, and Commitment: A study of Work Organization and Work Attitudes in the United States and Japan". New York: Cambridge University Press.
- Litwin, G., and Stringer, R. (1968), "Motivation and Organizational Climate", Cambridge, MA: Harvard University Press.
- Locke, E.A. (1976), "The Nature and Causes of Job Satisfaction," in *Handbook of Industrial and Organizational Psychology*. Chicago: M.D. Dunnette, IL: Rand McNally, pp. 1297–1349.
- Luchak, A.A. (2003), "What kind of voice do loyal employees use?", *British Journal of Industrial Relations*, 41, 1, 115-34.
- MacDuffie, J.P. (1995), "Human Resource Bundles and Manufacturing Performance: Organizational Logic and Flexible Production Systems in the World Auto Industry", *Industrial and Labour Review*, 49, 199-221.
- McGregor (1960), "The Human Side of Enterprise". New York: McGraw-Hill.
- Melnik, E., Petrella, F., and Richez-Battesti, N. (2013), "Does the professionalism of management practices in nonprofits and for-profits affect job satisfaction?", *The International Journal of Human Resource Management*, 24, 6, 1300–1321.
- Miles, R. and Snow, C. (1984), "Designing Strategic Human Resource Systems", *Organizational Dynamics*, Summer, 36-52.
- Miller, K.I. and Monge, P.R. (1986), "Participation, Satisfaction and Productivity: A Meta-Analytic Review", *Academy of Management Journal*, 29, 727-753.
- Palmore, E. (1969), "Predicting Longevity: A Follow-up Controlling for Age", *Journal of Gerontology*, 39, 109-116.
- Petrescu, A.I. and Simmons, R. (2008), "Human resource management practices and workers' job satisfaction", *International Journal of Manpower*, 29, 7, 651-667.
- Pfeffer, J. (1994), "Competitive Advantage Through People". Boston: Harvard Business School Press.
- Pfeffer, J. (1995), "Producing Sustainable Competitive Advantage through Effective Management of People", *Academy of Management Executive*, 9, 1, 55-69.
- Pfeffer, J. (1998), 'Seven Practices of Successful Organizations,' *California Management Review*, 40, 2, 96–124.
- Sales, S.M. and House, J. (1971), "Job Dissatisfaction as a Possible Risk Factor in Coronary Heart Disease", *Journal of Chronic Disease*, 23, 861-873.
- Sandura, T., and Lankau, M. (1997), 'Relationships of Gender, Family Responsibility and Flexible Work Hours to Organizational Commitment and Job Satisfaction,' *Journal of Organizational Behavior*, 18, 4, 377–391.
- Wall, T.D., Clegg, C.W., and Jackson, P.R. (1978), "An Evaluation of Job Characteristics Model", *Journal of Occupational Psychology*, 51, 183-196.
- Wall, T.D., Kemp, N.J., Jackson, P.R. and Clegg, C.W. (1986), "Outcomes of autonomous work groups: A long-term field experiment", *Academy of Management Journal*, 29, 280–304.
- Walton, R.E. (1985), "From Control to Commitment in the Workplace", *Harvard Business Review*, 63, 77-84.

- Weiss, H.M. (2002), 'Deconstructing Job Satisfaction: Separating Evaluation, Beliefs and Affective Experiences', *HRM Review*, 12, 173–194.
- Wood, S., and de Menezes, L. (1998), 'High Commitment Management in the UK: Evidence from the Workplace Industrial Relations Survey, and Employers' Manpower and Skills Practices Survey', *Human Relations*, 51, 4, 485–515.
- Xiao, J. (1996), 'The Relationship between Organizational Factors and the Transfer of Training in the Electronics Industry in Shenzhen, China,' *Human Resource Development Quarterly*, 7, 1, 55–73.
- Yang, F.-H., and Chang, C.-C. (2008), 'Emotional Labour, Job Satisfaction and Organizational Commitment Amongst Clinical Nurses: A Questionnaire Survey,' *International Journal of Nursing Studies*, 45, 879–887.

Figures & Tables

Figure 1. Structure of the social report questionnaire

Subject areas	Sections
Economic activity	<ul style="list-style-type: none"> -Activities, products, and relationships with clients - Economic management - Anticipation, innovation, and perspectives
Work and social relations	<ul style="list-style-type: none"> - Production, organization of work - Human resources - Internal actors in the company
Environment	<ul style="list-style-type: none"> - Social, work, and institutional environment - Biophysical environment - Objectives, values, ethics

Figure 2. Dimensions and items regarding job satisfaction

CODE	DIMENSION	ITEM
V1	ENVIRONMENT CONDITIONS	Evaluate the physical conditions of your work environment (temperature, light, noise ...)
V2	ENVIRONMENT CONDITIONS	Evaluate the quality and availability of equipment and tools for the execution of your work
V3	ENVIRONMENT CONDITIONS	Evaluate the security of your working environment regarding uncontrolled risk situations
V4	PSYCHOLOGICAL DEMANDS	Evaluate the adequacy of the workload level in working hours
V5	PSYCHOLOGICAL DEMANDS	Evaluate the degree of adaptation of the work you do in relation to your knowledge
V6	PSYCHOLOGICAL DEMANDS	Evaluate the possibility of concentration that your direct environment allows
V7	ACTIVE WORK AND POSSIBILITIES OF DEVELOPMENT	Evaluate the degree of autonomy you have to organize work yourself
V8	ACTIVE WORK AND POSSIBILITIES OF DEVELOPMENT	Evaluate the opportunities for training and professional development offered by the organization
V9	ACTIVE WORK AND POSSIBILITIES OF DEVELOPMENT	Evaluate the opportunities you have to participate in the general running of the organization
V10	SOCIAL RELATIONSHIP AND LEADERSHIP	Evaluate the work environment (general environment, relationship with colleagues, etc.)
V11	SOCIAL RELATIONSHIP AND LEADERSHIP	Evaluate the forms of conflict resolution in the organization and the quality of leadership
V12	SOCIAL RELATIONSHIP AND LEADERSHIP	Evaluate the level of support you receive from your colleagues work
V13	COMPENSATION	Evaluate your salary
V14	COMPENSATION	Evaluate the degree of compliance of the organization with respect to the payment of wages
V15	COMPENSATION	Evaluate the degree of stability that your job provides you
V16	BALANCE OF WORK AND FAMILY LIFE	If you need to change or schedule work to your home, evaluate the extent you can do so

V17	BALANCE OF WORK AND FAMILY LIFE	Evaluate the level of balance between work and personal life in your job
V18	DEGREE OF CONSISTENCY OF THE ORGANIZATION WITH ITS PRINCIPLES	Evaluate the Internal democracy
V19	DEGREE OF CONSISTENCY OF THE ORGANIZATION WITH ITS PRINCIPLES	Evaluate the equality
V20	DEGREE OF CONSISTENCY OF THE ORGANIZATION WITH ITS PRINCIPLES	Evaluate the respect for the environment
V21	OVERALL SATISFACTION	Evaluate the degree of satisfaction that the work you do gives you
V22	OVERALL SATISFACTION	Evaluate your overall satisfaction with membership in the organization

Figure 3. Growth in the number of organizations that have presented the social report

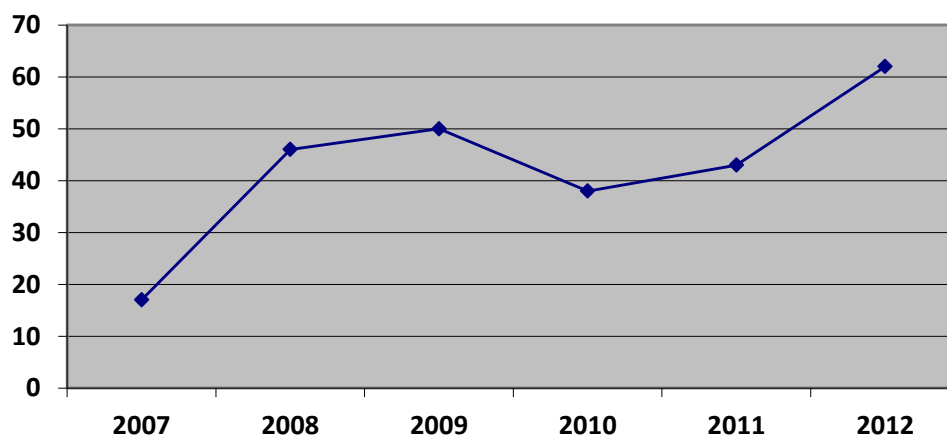


Table 1. Matrix of the 5 components extracted by principal components analysis and varimax rotation from the items of non-profit organizations management style

	1	2	3	4	5
V18	0.819	-0.440			
V10	0.806				
V7	0.802				
V12	0.799				
V11	0.786				
V19	0.771				
V9	0.725	-0.503			
V20	0.699				
V8	0.694				
V17	0.682			0.422	
V4	0.664	0.409			
V6	0.640		-0.422		
V5	0.628				
V2	0.594				
V13		0.591			
V15	0.461	0.468	0.454		
V1	0.566		-0.584		
V14		0.494	0.539		
V16	0.526			0.672	
V3	0.470		-0.434		0.587

Table 2. Loads of the 2 factors and statistics for their reliability analysis

	1	2
	Management Style	Satisfaction
v5	0.628	v2 1 0.958
v7	0.802	v2 2 0.958
v8	0.694	
v10	0.806	
v11	0.786	
v12	0.799	
v19	0.771	
v20	0.699	
Cronbach's Alpha	0.903	0.911
Composite Reliability	0.911	0.759
Average Variance Extracted	0.564	0.612

Table 3. Correlation matrix of the latent factors

	1	2
1 Management Style	0.751	
2 Satisfaction	.777*	0.782

* Significant correlation at 0.01 level (bilateral).

In the diagonal of the square root of the AVE

Table 4. Confirmatory factor analyses (CFA) for the management style construct

Items	Standardized load	t-value	r ²
V5	0.540	-	0.291
V7	0.700	4.022	0.490
V8	0.685	3.673	0.469
V10	0.855	4.556	0.731
V11	0.866	3.763	0.750
V12	0.841	4.317	0.708
V19	0.767	4.066	0.588
V20	0.684	4.085	0.468